

AMENDMENTS TO LB 877

(Amendments to Standing Committee amendments, AM1877)

Introduced by Cornett, 45.

1 1. On page 1, strike line 12, show the old matter
2 as stricken, and insert "Only the county assessor, the Tax
3 Commissioner, or the Property Tax Administrator may appeal the
4 granting of such an"; and in line 18 after the period insert
5 "If the county assessor, Tax Commissioner, or Property Tax
6 Administrator appeals a county board of equalization's final
7 decision granting an exemption from property taxation, the person,
8 corporation, or organization granted such exemption by the county
9 board of equalization shall be made a party to the appeal and shall
10 be issued a notice of the appeal by the Tax Equalization and Review
11 Commission within thirty days after the appeal is filed.".

12 2. On page 3, line 3, strike "exemption of real or
13 personal property" and insert "granting or denying of an exemption
14 of real or personal property to the Tax Equalization and Review
15 Commission. If the Tax Commissioner or Property Tax Administrator
16 files such an appeal, the person, corporation, or organization
17 granted or denied the exemption by the county board of equalization
18 shall be made a party to the appeal and shall be issued a notice
19 of the appeal by the Tax Equalization and Review Commission within
20 thirty days after the appeal is filed"; and in line 6 before
21 "exemption" insert "granting or denying of an".

22 3. On page 18, line 5, strike "upon request" and show as

1 stricken; in line 6 after the period insert "Within seven days of
2 issuing a decision and order, the commission shall electronically
3 publish such decision and order on a web site maintained by the
4 commission that is accessible to the general public. The full
5 text of final decisions and orders entered after a hearing by
6 the commission or a panel of commissioners shall be published on
7 the web site. Final decisions and orders that are entered (a)
8 on a dismissal by the appellant or petitioner, (b) on a default
9 order when the appellant or petitioner failed to appear, or (c)
10 by agreement of the parties may be published on the web site in
11 a summary manner identifying the parties, the case number, and
12 the basis for the final decision and order."; and strike lines 18
13 through 23 and insert:

14 " (3) The Tax Commissioner or the Property Tax
15 Administrator shall have thirty days after a final decision of the
16 commission to appeal the commission's decision.".